

IC 6-9-31

Chapter 31. Capital Improvement Board Revenue Replacement Supplemental Tax

IC 6-9-31-1

Applicability of chapter

Sec. 1. This chapter applies to each county having a consolidated city.

As added by P.L.256-1997(ss), SEC.6.

IC 6-9-31-2

Adoption of ordinances to impose supplemental tax; imposition, payment, and collection of tax

Sec. 2. (a) After January 1, but before June 1, the city-county council may adopt an ordinance to impose a supplemental tax, known as the capital improvement board revenue replacement supplemental tax, only for the purpose of replacing revenue lost as a result of the withdrawal by the consolidated city or the capital improvement board from a contract providing another entity with the right to name a facility owned by the capital improvement board under IC 36-10-9, the county convention and recreational facilities authority under IC 36-10-9.1, or the consolidated city, in response to the entity displacing at least:

(1) four hundred (400) jobs in the consolidated city; or

(2) one thousand (1,000) jobs within the state;

to another country, if the city-county council determines the revenue must be replaced.

(b) The city-county council may adopt an ordinance to impose a supplemental tax on any one (1) or all of the following:

(1) the innkeeper's tax under IC 6-9-8;

(2) the admissions tax under IC 6-9-13; and

(3) the supplemental auto rental excise tax under IC 6-6-9.7.

(c) The revenue replacement supplemental tax is in addition to the state gross retail tax and use tax imposed by IC 6-2.5. The county fiscal body may adopt an ordinance to require that the tax be reported on forms approved by the county treasurer and that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected under IC 6-2.5.

(d) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, and administration shall be applicable to the imposition and administration of the tax imposed by this section except to the extent these provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. Specifically, and not in limitation of the preceding sentence, "person" and "gross income" have the same meaning in this section as the terms have in IC 6-2.5.

(e) If the tax is paid to the department of state revenue, the returns to be filed for the payment of the tax under this section may be either by separate return or combined with the return filed for the payment of the state gross retail tax as the department of state revenue may determine by rule.

(f) If the tax is paid to the department of state revenue, the amounts received from this tax shall be paid monthly by the treasurer of state to the treasurer of the capital improvement board of managers of the county upon warrants issued by the auditor of state.

As added by P.L.256-1997(ss), SEC.6.

IC 6-9-31-3

Rate of tax

Sec. 3. The tax imposed by section 2 of this chapter must be at a rate of not more than one percent (1%) on any one (1) or combination of the following:

- (1) The gross income derived from lodging income subject to the innkeeper's tax under IC 6-9-8.
- (2) The admission price paid for admissions that are subject to the admissions tax under IC 6-9-13.
- (3) The gross retail income received by the merchant for a rental that is subject to the supplemental auto rental excise tax under IC 6-6-9.7.

As added by P.L.256-1997(ss), SEC.6.